



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF PLAINFIELD UTILITY

Principal Office: 114 WEST CLARK STREET
P.O. BOX 352
PLAINFIELD, WI 54966

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

VILLAGE OF PLAINFIELD UTILITY _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2001
(Signature of person responsible for accounts)	(Date)

DEPUTY CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF PLAINFIELD UTILITY

Utility Address: 114 WEST CLARK STREET

P.O. BOX 352

PLAINFIELD, WI 54966

When was utility organized? 10/1/1961

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS VALERIE WILKINS

Title: CLERK-TREASURER

Office Address:

P.O. BOX 352

PLAINFIELD, WI 54966

Telephone: (715) 335 - 6501

Fax Number: (715) 335 - 6597

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

400 DALY AVENUE, SUITE 200

P.O. BOX 757

WISCONSIN RAPIDS, WI 54495-0757

Telephone: (715) 423 - 3550

Fax Number: (715) 423 - 4849

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: WIPFLI ULLRICH BERTELSON LLP**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP

400 DALY AVENUE, SUITE 200

P.O. BOX 757

WISCONSIN RAPIDS, WI 54495-0757

Telephone: (715) 423 - 3550**Fax Number:** (715) 423 - 4849**E-mail Address:****Date of most recent audit report:** 2/14/2001**Period covered by most recent audit:** DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR RUSSEL KRAMER**Title:** VILLAGE SUPERINTENDENT**Office Address:**

P.O. BOX 352

PLAINFIELD, WI 54966

Telephone: (715) 335 - 6501**Fax Number:** (715) 335 - 6597**E-mail Address:**

Name: MR WAYNE CUMMINGS**Title:** WATER/SEWER CHAIRMAN**Office Address:**

P.O. BOX 352

PLAINFIELD, WI 54966

Telephone: (715) 335 - 6501**Fax Number:** (715) 335 - 6597**E-mail Address:**

Name: MS BRENDA BLACK**Title:** DEPUTY CLERK**Office Address:**

P.O. BOX 352

PLAINFIELD, WI 54966

Telephone: (715) 335 - 6501**Fax Number:** (715) 335 - 6597**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MRS KATHY BARTSCH

MR ANTON WOLF

Is sewer service rendered by the utility? NO

IDENTIFICATION AND OWNERSHIP

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	69,449	66,479	1
Operating Expenses:			
Operation and Maintenance Expense (401)	34,554	35,705	2
Depreciation Expense (403)	14,313	14,548	3
Amortization Expense (404)	0	0	4
Taxes (408)	9,515	9,553	5
Total Operating Expenses	58,382	59,806	
Net Operating Income	11,067	6,673	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	11,067	6,673	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,516	5,530	9
Miscellaneous Nonoperating Income (421)	9,419	0	10
Total Other Income	20,935	5,530	
Total Income	32,002	12,203	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	32,002	12,203	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	0	0	
Net Income	32,002	12,203	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	325,726	304,976	19
Balance Transferred from Income (433)	32,002	12,203	20
Miscellaneous Credits to Surplus (434)	8,547	8,547	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	366,275	325,726	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	11,516	4
Total (Acct. 419):	11,516	
Miscellaneous Nonoperating Income (421):		
INSURANCE PROCEEDS	9,419	5
Total (Acct. 421):	9,419	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT FORGIVEN BY GENERAL FUND	8,547	8
Total (Acct. 434):	8,547	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	69,449	0	0	0	69,449	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	69,449	0	0	0	69,449	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	454,898	447,571	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	227,903	213,590	2
Net Utility Plant	226,995	233,981	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	17,259	11,084	7
Total Other Property and Investments	17,259	11,084	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	640	5,594	8
Temporary Cash Investments (132)	209,806	170,068	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,308	13,267	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	314	306	14
Materials and Supplies (150)	1,702	1,935	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	226,770	191,170	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	471,024	436,235	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	47,578	47,578	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	366,275	325,726	23
Total Proprietary Capital	413,853	373,304	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	17,854	22,104	26
Total Long-Term Debt	17,854	22,104	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	589	1,603	28
Payables to Municipality (233)	1,067	1,563	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	1,656	3,166	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	37,661	37,661	38
Total Liabilities and Other Credits	471,024	436,235	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	454,898	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	454,898	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	227,903	0	0	0	9
Total Accumulated Provision	227,903	0	0	0	
Net Utility Plant	226,995	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	213,590				213,590	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,313				14,313	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	14,313	0	0	0	14,313	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	227,903	0	0	0	227,903	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,702	1,935	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,702	1,935	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	47,578	1
Changes during year (explain):		
NONE		2
Balance end of year	47,578	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
ADVANCE FROM SEWER #2	08/17/1984	12/31/2002	0.00%	2,090	1
ADVANCE FROM SEWER	09/14/1982	09/14/2011	0.00%	15,764	2
Total for Account 224				17,854	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	9,515	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	9,515	
Taxes paid during year:		
County, state and local taxes	8,547	6
Social Security taxes	841	7
PSC Remainder Assessment	127	8
Other (explain):		
NONE		9
Total payments and other debits	9,515	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	37,661	0	0	0	0	37,661	1
Add credits during year:							
For Services	0					0	2
For Mains	0					0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	37,661	0	0	0	0	37,661	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT SERVICE INVESTMENTS	17,259	3
Total (Acct. 125):	17,259	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,308	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	14,308	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM VILLAGE	314	12
Total (Acct. 145):	314	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO VILLAGE	1,067	16
Total (Acct. 233):	1,067	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	451,234	0	0	0	451,234	1
Materials and Supplies	1,818	0	0	0	1,818	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	220,746	0	0	0	220,746	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	37,661	0	0	0	37,661	6
Other (specify):						
NONE					0	7
Average Net Rate Base	194,645	0	0	0	194,645	
Net Operating Income	11,067	0	0	0	11,067	8
Net Operating Income as a percent of						
Average Net Rate Base	5.69%	N/A	N/A	N/A	5.69%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	47,578	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	346,000	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	393,578	
Net Income		
Net Income	32,002	5
Percent Return on Proprietary Capital	8.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Per review response:

Account 421: the insurance reimbursement was for vandalism to their water tower.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 25, 2001

Mrs. Valerie Wilkins, Clerk-Treasurer
Village of Plainfield Water Utility
P.O. Box 352
Plainfield, WI 54966-0352

2000 Analytical Review DWCCA-4690-PJL

Dear Mrs. Wilkins:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In item number 2 of your letter dated July 14, 2000, it was explained that the utility's 2000 annual report would be adjusted for water services not added in 1997 and 1998. We do not see such adjustments to the report. Please explain.
2. In our review of the Identification and Ownership page it is indicated that sewer service is not rendered by the utility. However, there is \$216 reported for Return on net investment in meters charged to sewer department in Account 474 on page W-4. Please explain.
3. The footnote on page W-19 to the meters schedule indicates that fully-depreciated meters were not identified during the audit, which we assume is the explanation why a journal entry was not recorded for the retirement of 52 meters during 2000 on page W-17, column D. Please note that a journal entry should be recorded during 2001 to remove from plant in service the actual or estimated cost of 52 meters retired during 2000. The journal entry should consist of a debit to Account 110, Accumulated Provision for Depreciation, and a credit to Account 346, Meters. Please confirm that this entry will be made to the 2001 annual report.
4. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 650, Repairs of Water Plant when compared to the previous year and follow this procedure in the future.
5. During our review, we noted the percent of water losses for your water utility was 27 percent in 1999 and 38 percent in 2000. These losses are in excess of the Wis. Admin. Code § PSC 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

FINANCIAL SECTION FOOTNOTES

Managing water losses is a project that might require some changes in your utility operations, planning, and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to fenehp@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

6. Please provide an explanation of what the \$9,419 reported in Account 421 on page F-2 described as insurance proceeds is for.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4690.doc

Enclosure

Response LETTER received 10/15/01:

- #1, They either adjusted 2000 report for this or will adjust 2001.
- #2, The \$216 reported as return on meters should be moved down a line to "Other".
- #3, Will adjust in 2001 report.
- #4, didn't provide explanation.
- #5, "This past spring we had some broken curb stops repaired along hwy 73, we also in July 2001 had water leak locators come to our village and inspect some of our hydrants and some possible problem spots so they could be repaired. Our unaccounted for water is now down quite considerably and should be way below 25% for 2001. See Attached."

FINANCIAL SECTION FOOTNOTES

~~Should be way below 25% for 2001. See Attached.~~

Attached was letter from Dave Holmes, the leak locator detailing their inspection. (see correspondence file.)

#6, no answer provided.

I called Brenda Black on 2/6/02 and asked her for response on items # 4 & 6. She will call back with that info.

PJL

Brenda called back on 2/6/02:

#4, less breaks in 2000.

#6, the insurance reimbursement was for vandalism to their water tower.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	68,933	1
Total Sales of Water	68,933	
Other Operating Revenues		
Forfeited Discounts (470)	300	2
Other Water Revenues (474)	216	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	516	
Total Operating Revenues	69,449	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	14,283	5
General Operating Expenses (680-690)	20,271	6
Total Operation and Maintenance Expenses	34,554	
Other Operating Expenses		
Depreciation Expense (403)	14,313	7
Amortization Expense (404)		8
Taxes (408)	9,515	9
Total Other Operating Expenses	23,828	
Total Operating Expenses	58,382	
NET OPERATING INCOME	11,067	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	104	115	1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	2	104	115	
Metered Sales to General Customers (461)				
Residential	285	18,127	40,090	4
Commercial	49	5,411	9,024	5
Industrial	0			6
Total Metered Sales to General Customers (461)	334	23,538	49,114	
Private Fire Protection Service (462)	0			7
Public Fire Protection Service (463)	1		15,978	8
Other Sales to Public Authorities (464)	6	1,521	3,726	9
Sales to Irrigation Customers (465)	0			10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0			12
Total Sales of Water	343	25,163	68,933	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	15,978	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	15,978	
Forfeited Discounts (470):		
Customer late payment charges	300	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	300	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
WATER PENALTIES	216	8
Total Other Water Revenues (474)	216	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	6,218	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,676	3
Chemicals (630)	639	4
Supplies and Expenses (640)	1,559	5
Repairs of Water Plant (650)	3,191	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	14,283	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,768	8
Office Supplies and Expenses (681)	851	9
Outside Services Employed (682)	2,050	10
Insurance Expense (684)	1,000	11
Employees Pensions and Benefits (686)	118	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	11,484	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	20,271	
Total Operation and Maintenance Expenses	34,554	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		8,547	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		8,547	
Social Security		841	3
PSC Remainder Assessment		127	4
Other (specify): NONE	NONE		5
Total tax expense		9,515	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waushara				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209907				3
County tax rate	mills		6.747912				4
Local tax rate	mills		4.852758				5
School tax rate	mills		10.974098				6
Voc. school tax rate	mills		1.708481				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.493156				10
Less: state credit	mills		1.763148				11
Net tax rate	mills		22.730008				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.852758				14
Combined School Tax Rate	mills		12.682579				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.535337				17
Total Tax Rate	mills		24.493156				18
Ratio of Local and School Tax to Total	dec.		0.715928				19
Total tax net of state credit	mills		22.730008				20
Net Local and School Tax Rate	mills		16.273050				21
Utility Plant, Jan. 1	\$	447,571	447,571				22
Materials & Supplies	\$	1,702	1,702				23
Subtotal	\$	449,273	449,273				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	449,273	449,273				26
Assessment Ratio	dec.		1.017195				27
Assessed Value	\$	456,998	456,998				28
Net Local & School Rate	mills		16.273050				29
Tax Equiv. Computed for Current Year	\$	7,437	7,437				30
Tax Equivalent per 1994 PSC Report	\$	8,547					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	8,547					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	75		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	157,513		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	157,588	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	19,612	1,793	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	13,768		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,207		20
Total Pumping Plant	35,587	1,793	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	75		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			75	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			157,513	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	157,588	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			21,405	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			13,768	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,207	20
Total Pumping Plant	0	0	37,380	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			75	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	27,132		26
Transmission and Distribution Mains (343)	98,520		27
Fire Mains (344)	0		28
Services (345)	38,533		29
Meters (346)	58,973	5,422	30
Hydrants (348)	9,052		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	232,285	5,422	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	5,162		36
Transportation Equipment (373)	1,725		37
Other General Equipment (379)	15,224	112	38
Other Tangible Property (390)	0		39
Total General Plant	22,111	112	
Total utility plant in service directly assignable	447,571	7,327	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	447,571	7,327	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			27,132 26
Transmission and Distribution Mains (343)			98,520 27
Fire Mains (344)			0 28
Services (345)			38,533 29
Meters (346)			64,395 30
Hydrants (348)			9,052 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	237,707
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			5,162 36
Transportation Equipment (373)			1,725 37
Other General Equipment (379)			15,336 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	22,223
Total utility plant in service directly assignable	0	0	454,898
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	454,898

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,418	2,418	1
February			2,170	2,170	2
March			2,699	2,699	3
April			2,389	2,389	4
May			2,954	2,954	5
June			2,957	2,957	6
July			3,802	3,802	7
August			4,334	4,334	8
September			4,543	4,543	9
October			5,824	5,824	10
November			3,184	3,184	11
December			3,388	3,388	12
Total for year	0	0	40,662	40,662	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				40,662	16
Less: Water sold				25,163	17
Losses and unaccounted for				15,499	18
Percent unaccounted for to the nearest whole percent (%)				38%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
LEAKS - REPAIR PIPES					
Maximum gallons pumped by all methods in any one day during reporting year				250	21
Date of maximum: 3/2/2000					22
Cause of maximum:					23
LEAKS - (ON HWY.) - REPAIR PIPES					
Minimum gallons pumped by all methods in any one day during reporting year				50	24
Date of minimum: 1/6/2000					25
Total KWH used for pumping for the year				31,220	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
314 SOUTH MAIN	WELL #1	100	20	496,000	Yes	1
316 SOUTH WOODWARD	WELL #2	65	26	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	314 SOUTH MAIN	316 SOUTH WOODWARD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE MW	LAYNE NW		5
Year Installed	1961	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	345	500		8
Pump Motor or Standby Engine Mfr	ALLIS CHMRS	US STEEL		10
Year Installed	1961	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1958		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	94		10
			11
Total capacity in gallons	50,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	1,091	0	0	0	1,091	1
M	D	4.000	3,644	0	0	0	3,644	2
M	D	5.000	7	0	0	0	7	3
M	D	6.000	25,929	0	0	0	25,929	4
M	D	8.000	969	0	0	0	969	5
Total Within Municipality			31,640	0	0	0	31,640	
M	D	6.000	162	0	0	0	162	6
Total Outside of Municipality			162	0	0	0	162	
Total Utility			31,802	0	0	0	31,802	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	306	0	0	0	306		1
M	1.000	2	0	0	0	2		2
M	1.250	2	0	0	0	2		3
M	1.500	2	0	0	0	2		4
M	2.000	4	0	0	0	4		5
P	2.000	1	0	0	0	1		6
M	3.000	2	0	0	0	2		7
M	4.000	2	0	0	0	2		8
Total Utility		321	0	0	0	321	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	402	61	52	0	411	52	1
1.000	4	0	0	0	4	0	2
1.250	2	0	0	0	2	0	3
1.500	2	0	0	0	2	0	4
2.000	2	0	0	0	2	0	5
3.000	2	0	0	0	2	0	6
4.000	1	0	0	0	1	0	7
Total:	415	61	52	0	424	52	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	286	42	0	3	0	80	411	1
1.000	1	3	0	0	0	0	4	2
1.250	0	2	0	0	0	0	2	3
1.500	0	1	0	1	0	0	2	4
2.000	0	1	0	1	0	0	2	5
3.000	0	0	0	2	0	0	2	6
4.000	0	0	0	1	0	0	1	7
Total:	287	49	0	8	0	80	424	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	35				35	2
Total Fire Hydrants	36	0	0	0	36	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	40
Number of distribution system valves end of year:	68
Number of distribution valves operated during year:	38

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Per review response:

The \$216 reported as return on meters should be moved down a line to "Other"

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

Account 650, variation from 1999 is due to less breaks in 2000.

Meters (Page W-17)

FULLY DEPRECIATED METERS NOT SEPARATELY IDENTIFIED DURING THE AUDIT.
